

**OPINION
48-22**

April 12, 1948 (OPINION)

CERTIFICATES OF INDEBTEDNESS

RE: Basis For

Your letter of April 9 to the Attorney General re the above has come to my desk for attention.

It is my opinion that when your Park Board makes the increased levy as authorized by the election as you state and such levy has been certified to the county auditor, the tax has been levied under the purview of section 21-0203. Further, certificates of indebtedness may be issued against this levy as uncollected taxes. I find no specific opinion by this office involving the question of issuing certificates of indebtedness against a special levy, but in my opinion it makes no difference against a special levy, but in my opinion it makes no difference whether the levy is a general or special levy just so long as the tax has been lawfully levied. Chapter 21-02, of course, provides that certificates of indebtedness are general obligations against the taxing district. I presume that it is the intent to issue certificates only against the special four mill levy. In my opinion, this four mill levy may be considered as uncollected taxes as soon as the levy is made in accordance with section 21-0203 and should be kept within the limits as to amount provided on chapter 21-02.

I am sending to you under separate cover the opinions of this office for the years 1938-40 and 1944-46. You will find a number of opinions relating to issuance of certificates of indebtedness in these two reports. I think perhaps they will answer all the questions you have not specifically asked.

NELS G. JOHNSON

Attorney General